



Internal Controls Checklist

Cash

Activity: *Pools*

QUESTION	YES	NO	NA	REMARKS
EVENT CYCLE 1: Issuance and Acceptance of Responsibility				
Does the activity have a change fund?	X			
Has the change fund custodian signed documentation for acceptance of the fund?	X			
Does the activity have a petty cash fund?		X		
Has the petty cash fund custodian signed documentation for acceptance of the fund?			X	
EVENT CYCLE 2: Physical Security				
Are all cash funds secured in a locked container when not in use?	X			
Are opened safes attended at all times?	X			
Are documents posted showing personnel with access to the safe(s)?	X			
Is the number of persons with container access limited to four per AR 600-50?	X			
Are combinations and/or locks changed when a change in authorized personnel occurs, or security is compromised?	X			
Is the chain-of-custody over funds always maintained by use of DA Form 4082 or other documentation?	X			
EVENT CYCLE 3: Sales / Change Fund Operations				
Are cash registers or pre-numbered receipts used to record all sales?	X			
Are pre-numbered forms controlled and accounted for?	X			
Are all sales individually rung on cash registers?	X			
Are cash registers operated with the drawer closed between sales?	X			
Is access restricted to the read function (sales summary) for each cash register?	X			
Are overrings and underrings noted on register tapes, initialed by supervisor, and adjusted from sales?			X	<i>Noted on RECTAC</i>
Are cash overages and shortages reported on DA Form 4082? Are they tracked and evaluated when necessary?	X			

Are register readings made by someone other than the register operator?	X			
Are register readings made whenever the operator changes duty?	X			
Are cash register readings taken only by the activity manager or the manager's designee?	X			
Are the sales amounts displayed on cash registers visible to customers?	X			
Are receipts provided to customers?	X			
EVENT CYCLE 4: Deposit & Reporting Procedures				
Are receipts deposited daily, or for small activities whenever cash on hand reaches \$200 or weekly?	X			
Are night deposit bags used for night and weekend deposits?	X			
Are military escorts obtained for all deposits exceeding \$5,000?			X	
Are checks listed separately on bank deposit slips or a machine tape attached to the deposit slip?	X			
EVENT CYCLE 5: Surprise Cash Counts				
Are surprise cash counts made on all cash funds, to include registers in operation, at least quarterly?	X			
Are cash counts documented to show the denomination of cash counted and the checks or petty cash receipts considered?	X			
Is the amount of cash counted reconciled to authorization and cash receipt documents?	X			
Does documentation show that all discrepancies were resolved?	X			

I have reviewed this checklist. The controls prescribed are in place and operational except as noted in the remarks.

Michael A. Roman 3/14/2006
Program Manager Signature Date

Ron Finckh 14 Mar 06
Reviewing Supervisor Date